

E-filing

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
DAVID PALMER, Revenue Officer,

Petitioners,

v.

GREGG SOLEM,

Respondent.

NO. C-05-1705 BZ

ORDER ENFORCING SUMMONS

This case having come on for hearing on September 21 2005, at 10:00 a.m., upon the return of an Order to Show Cause heretofore issued by this Court, and the Court having considered the record herein, including the Verified Petition To Enforce Internal Revenue Service Summons, it is hereby:

**ORDERED** that respondent, Gregg Solem, shall appear before Revenue Officer David Palmer, or any other designated agent, on ~~October 5~~ <sup>SEP 21 2005 AT 1040 a</sup>, at 9:30 a.m., at the Offices of the Internal Revenue Service located at 450 Golden Gate Avenue 6<sup>th</sup> Floor, San Francisco, California, and then and there give testimony relating to the matters described in the subject Internal Revenue Service summons, copy of which is attached hereto as Exhibit A and produce for the Revenue Officer's inspection and copying respondent's records also described in the subject Internal Revenue Service summons.

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2 ORDERED this 21 day of Sept, at San Francisco, California.

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5 BERNARD ZIMMERMAN  
6 UNITED STATES MAGISTRATE JUDGE  
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Order Enforcing Summons  
C 05-1705 BZ

**EXHIBIT A**



# Summons

In the matter of Gregg Solem, 1325 Indiana Street Unit 314, San Francisco, CA 94107

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Small Business/Self Employed - California Area

Periods December 31, 2000; December 31, 2002 and December 31, 2003

## The Commissioner of Internal Revenue

To Gregg Solem

At 1325 Indiana Street Unit 314, San Francisco, CA 94107

You are hereby summoned and required to appear before David Palmer, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for February 7, 2004 to February 7, 2005, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

450 Golden Gate Ave, 6th Floor Group 1900, San Francisco, CA 94102 415-522-4320

Place and time for appearance at: 450 Golden Gate Ave, 6th Floor Group 1900, San Francisco, CA 94102

on the 28th day of February, 2005 at 08:01 o'clock A m.

Issued under authority of the Internal Revenue Code this 9th day of February, 2005

Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title



Department of the Treasury  
Internal Revenue Service  
www.irs.gov

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

Original -- to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

February 9, 2005

Time

9:35 AM

## How Summons Was Served

1. ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: \_\_\_\_\_

Signature

*[Signature]*

Title

*Revenue Officer*

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_

Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

## How Notice Was Given

- |                                                                                                                                                           |                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.                                          | <input type="checkbox"/> I gave notice by handing it to the noticee.                                                         |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____ | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
|                                                                                                                                                           | <input type="checkbox"/> No notice is required.                                                                              |

Signature

Title

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title